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July 12, 2010

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Ms. Cynthia T. Brown Chief of the Section of Administration, Office of Proceedings Surface Transportation Board 395 E Street, S.W. Washington, D. C. 20423

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RF: Docket No. AB-1030 (Sub-No. 1X), Huron & Eastern Railway Company. Inc. -- Abundonment Exemption—in Shiuwassee County, MI

Dear Ms. Brown:

Pursuant to the abandonment exemption granted in a decision served on July 24, 2009 in the above-entitled proceeding and as required by 49 C.F.R. §1152.29(e)(2), the Huron & Eastern Railway Company, Inc. ("HESR") notifies the Surface Transportation Board that as of July 12, 2010, it has consummated the abandonment of a 2.5-mile rail line between milepost 0.0 at Owosso and milepost 2.5 at the end of the line in Shiawassee County, MI (the "Line"). HESR has reclassified the Line as spur track.

Thank you for your assistance. Please contact me if you have any questions.

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Louis L'Gitomer

Attorney for Huron & Eastern Railway Company, Inc.

Cc: Michigan Department of Transportation Michigan Public Service Commission

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